

EXHIBIT Y

LBKG 2016-01-29 nr 117

Kildeskatteloven

§ 114

Skatteministeren fastsætter de nærmere regler, der er nødvendige til lovens gennemførelse.

LBKG 2016-01-29 no 117

Tax at Source Act

§ 114

The Minister of Taxation shall establish comprehensive rules necessary for the implementation of the Act.